



# Transaction Privilege Tax Changes and News

This publication is an informational notice included with the October 2005 Transaction Privilege Tax Return.

## CITY OF WILLCOX

**Effective September 1, 2005:** On August 1, 2005 the Mayor and City Council of the City of Willcox passed ordinance number NS-261. Ordinance NS-261 amends section 444 increasing the tax rate on Hotels from **3% to 7%** and repeals section 447 which imposed a 4% additional tax on Transient occupancy.

Ordinance NS-261 also transfers the collection of the tax on hotels section 444 from the City of Willcox to the Department of Revenue. The tax on hotels is **7%** and shall be reported using **WC003**.

## CITY OF PAGE

**Effective October 1, 2005:** On August 11th, 2005 the Mayor and City Council of the City of Page passed ordinance number 489-05. Ordinance 489-05 increases the **Additional Tax on Transient Lodging from 2% to 3%**. The Additional Tax on Transient Lodging shall be reported using **Code PG001**. The total City rate for transient lodging is **6%, 3%** which is reported using code **PG000** and **3%** which is reported using code **PG001**.

Ordinance 489-05 also increases the tax rate on **Restaurants and Bars from 3% to 4%**. The increase on Restaurants and Bars shall be reported using code **PG003**.

## TOWN OF QUARTZSITE

**Effective December 1, 2005:** On August 23, 2005 the Mayor and Town Council of the Town of Quartzsite passed ordinance number 05-08, 05-09 and 05-10. Ordinance 05-08, 05-09 and 05-10 increase the Quartzsite Town Privilege Tax on Construction Contracting Section 415, 416 and 417 from **2.5% to 3.5%**. The tax on Construction Contracting shall be reported using **QZ015**.

This increase imposed by this ordinance shall not apply to construction contracts entered into prior to the effective date of the ordinance. Pre-existing contracts should be reported using **QZ008** at a rate of **2.5%**.

On August 23, 2005 the Mayor and Town Council of the Town of Quartzsite passed ordinance number 05-11. Ordinance 05-11 increases the Quartzsite Town Privilege Tax on Manufactured Buildings Section 427 from **2.5% to 3.5%**. The tax on Manufactured Buildings shall be reported using **QZ117**.

On August 23, 2005 the Mayor and Town Council of the Town of Quartzsite passed ordinance number 05-12. Ordinance 05-12 increases the Quartzsite Town Privilege Tax on Hotel/Motel from **2.5% to 5.5%**. The tax on Hotel/Motel shall be reported using **QZ025**.

On August 23, 2005 the Mayor and Town Council of the Town of Quartzsite passed ordinance number 05-13. Ordinance 05-13 increases the Quartzsite Town Privilege Tax on Restaurant and Bars from **2.5% to 3.5%** through October 31<sup>st</sup>, 2006. The tax on Restaurant and Bars shall be reported using **QZ011**.

Ordinance 05-13 also increases the Quartzsite Town Privilege Tax on Restaurant and Bars from **3.5% to 4.5%**, effective November 1<sup>st</sup>, 2006 through October 31<sup>st</sup>, 2009. The tax on Restaurant and Bars shall be reported using **QZ011**.

Ordinance 05-13 also increases the Quartzsite Town Privilege Tax on Restaurant and Bars from **4.5% to 5.5%** effective November 1, 2009. The tax on Restaurant and Bars shall be reported using **QZ011**.

### **The following will be the official reporting codes for the Town of Quartzsite:**

Privilege Tax	QZ000	2.5%	Construction Contracting	QZ015	3.5%
Use Tax	QZ002	2.5%	Pre-existing Contracting Contracts		
For Single item, Retail Tax on portion				QZ008	2.5%
over \$10,000	QZ004	1.0%	Manufactured Buildings	QZ117	3.5%
Metalliferous Mining	QZ005	0.10%	Hotel/Motel	QZ025	5.5%
For Single item, Use Tax on			Restaurant and Bars	QZ011	3.5%
portion over \$10,000	QZ006	1.0%			